

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION**

In re ACCREDO HEALTH, INC. )  
SECURITIES LITIGATION )  
 )  
 ) Civil Action No. 03-CV-2216-BBD  
This Document Relates To: )                   CLASS ACTION  
 )  
ALL ACTIONS )

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**DEFENDANTS' DAUBERT MOTION TO EXCLUDE THE EXPERT OPINIONS AND  
TESTIMONY OF D. PAUL REGAN**

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Defendants Accredo Health, Inc. ("Accredo"), David D. Stevens, and Joel R. Kimbrough (collectively, "Defendants"), respectfully file this Motion pursuant to Federal Rule of Evidence 702 and *Daubert v. Merrell Dow Pharmaceuticals*, 509 U.S. 579, 113 S. Ct. 2786, 125 L. Ed. 2d 469 (1993) and move to exclude the expert reports and testimony of Plaintiffs' expert, D. Paul Regan. As fully set forth in Defendants' Memorandum in Support of Their *Daubert* Motion to Exclude the Expert Opinions and Testimony of D. Paul Regan, filed contemporaneously herewith, the Court should exclude all expert analysis, opinions and testimony provided by Mr. Regan in this matter. Mr. Regan's opinions are not relevant or reliable pursuant to Federal Rule of Evidence 702 and the standards of intellectual rigor required by *Daubert* and its progeny. Accordingly, Defendants request that this Court enter an Order striking the Expert Report of D. Paul Regan, C.P.A., C.F.E., and the Rebuttal Report D. Paul Regan, C.P.A., C.F.E. (collectively, the "Reports") and precluding Mr. Regan from providing any testimony, either in-person or by deposition, regarding the analysis and opinions embodied in the Reports.

Respectfully submitted this 8th day of September, 2008.

s/ Douglas F. Halijan

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing was forwarded *via* the Court's electronic filing system, this 8th day of September, 2008 to:

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